

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition :  
of :  
**PEREGRINE ENTERPRISES, INC.** : DETERMINATION  
for Redetermination of a Deficiency or for Refund of New : DTA NO. 830902  
York State Personal Income Tax under Article 22 of the :  
Tax Law for the Year 2018. :

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Petitioner, Peregrine Enterprises, Inc., filed a petition for redetermination of a deficiency or for refund of New York State personal income tax under article 22 of the Tax Law for the year 2018.

On February 10, 2023, the Division of Tax Appeals issued a notice of intent to dismiss petition to petitioner pursuant to 20 NYCRR 3000.9 (a) (4). The Division of Taxation, appearing by Amanda Hiller, Esq. (Maria Matos, Esq., of counsel), submitted a letter in support of the dismissal. Petitioner, appearing by Jeanina Lindsay, did not submit a response by March 13, 2023, which date began the 90-day period for the issuance of this determination. After due consideration of the documents submitted, Donna M. Gardiner, Supervising Administrative Law Judge, renders the following determination.

***ISSUE***

Whether the Division of Tax Appeals lacks jurisdiction over the petition.

***FINDINGS OF FACT***

1. Petitioner, Peregrine Enterprises, Inc., filed a petition with the Division of Tax Appeals on March 17, 2022.

2. A statutory notice or conciliation order was not attached to the petition.
3. On June 22, 2022, the Division of Tax Appeals made a written request to petitioner for a copy of the statutory notice being protested.
4. Petitioner did not provide any statutory notice.
5. On February 10, 2023, the Division of Tax Appeals issued a notice of intent to dismiss petition to petitioner. The notice stated that Division of Tax Appeals lacked jurisdiction to review the merits of the petition because it was not in proper form.
6. On February 28, 2023, in response to the notice of intent to dismiss petition, the Division of Taxation (Division) submitted a letter stating:

“[t]he Division is in receipt of the Notice of Intent to Dismiss the petition in the above referenced matter and agrees with the proposed dismissal. The petition in the referenced matter was not submitted in proper form, as required by 20 NYCRR 3000.3, [sic] Tax Law § 2008 because the petition neglected to include a copy of the statutory notice or conciliation order issued to petitioner. Moreover, the petition included a copy of a consolidated statement of tax liabilities which does not provide a right to a hearing, pursuant to 20 NYCRR 3000.1 and Tax Law § 2008. Accordingly, the Division agrees with the proposed dismissal.”

7. Petitioner did not submit a response to the notice of intent to dismiss petition.

### ***CONCLUSIONS OF LAW***

A. The Division of Tax Appeals is a forum of limited jurisdiction (Tax Law § 2008; *Matter of Scharff*, Tax Appeals Tribunal, October 4, 1990, *revd on other grounds sub nom New York State Dept. of Taxation and Fin. v Tax Appeals Trib.*, 151 Misc 2d 326 [Sup Ct, Albany County 1991, Keniry, J.]). Its power to adjudicate disputes is exclusively statutory (*id.*). The Division of Tax Appeals is authorized “[t]o provide a hearing as a matter of right, to any petitioner upon such petitioner’s request . . . unless a right to such hearing is specifically provided for, modified or denied by another provision of this chapter” (Tax Law § 2006 [4]).

All proceedings in the Division of Tax Appeals “shall be commenced by the filing of a petition . . . protesting any written notice of the division of taxation which has advised the petitioner of a tax deficiency, a determination of tax due, a denial of a refund or credit application . . . or any other notice which gives a person a right to a hearing” (Tax Law § 2008 [1]).

B. Pursuant to 20 NYCRR 3003.3 (b) (8), a petition shall contain, “for the sole purpose of establishing the timeliness of the petition, a legible copy of the order of the conciliation conferee if issued; if no such order was previously issued, a legible copy of any other statutory notice being protested.” In this case, no statutory notice was attached.

C. The Division of Tax Appeals made a written request to petitioner for it to supply a statutory notice. It failed to do so. Where petitioner fails to correct the petition within the time prescribed, the supervising administrative law judge will issue a notice of intent to dismiss petition (*see* 20 NYCRR 3000.3 [d]). Such notice of intent was issued on February 10, 2023. Petitioner failed to respond to the notice of intent.

As petitioner failed to attach a statutory notice contemplated by Tax Law § 2008, the Division of Tax Appeals lacks jurisdiction over the subject matter of the petition and, therefore, dismissal is warranted (*see* 20 NYCRR 3000.3 [d]; 3000.9 [a] [4] [i]; *see Matter of Richardson*, Tax Appeals Tribunal, November 17, 2022).

D. While the petition included a consolidated statement of tax liabilities and a response to taxpayer inquiry, these documents do not give rise to hearing rights at the Division of Tax Appeals (*see Matter of Alesi*, Tax Appeals Tribunal, June 9, 2022; *Matter of Mostovoi*, Tax Appeals Tribunal, May 23, 2019; *see also Matter of Etienne*, Tax Appeals Tribunal, July 7, 2022).

E. It is ORDERED, on the motion of the supervising administrative law judge, that the petition is dismissed with prejudice as of this date.

DATED: Albany, New York  
June 8, 2023

/s/ Donna M. Gardiner  
SUPERVISING ADMINISTRATIVE LAW JUDGE